

Exhibit 22

ACTS

OF THE

GENERAL ASSEMBLY OF VIRGINIA,

PASSED IN 1852-3,

IN THE

SEVENTY-SEVENTH YEAR OF THE COMMONWEALTH.

RICHMOND:

WILLIAM F. RITCHIE, PUBLIC PRINTER.

1853.

PUBLIC OFFICERS.—ASSESSMENT OF PROPERTY.

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voting therein shall be such places therein as have been designated and established for elections by the commissioners appointed to lay off said districts."

2. This act shall be in force from its passage.

Commencement

CHAP. 6.—An ACT to amend the second section of the act entitled an act concerning officers elected by joint vote of the two houses of the general assembly.

Passed December 18, 1853.

1. Be it enacted by the general assembly, that the second section of the act entitled an act concerning officers elected by joint vote of the two houses of the general assembly, shall be amended and re-enacted so as to read as follows:

See Sessions Acts 1852, p. 27.

"§ 2. The term of office of each of them shall commence on the second day of January, and continue two years, and afterwards until a successor shall be qualified according to law."

Term of office; commencement and duration thereof.

2. This act shall be in force from its passage.

Commencement

CHAP. 7.—An ACT concerning the assessment and collection of the public revenue.

Passed April 7, 1853.

Be it enacted by the general assembly, that the following, in addition to the enactments of the Code of Virginia, not hereinafter repealed, shall be permanent provisions of the revenue laws of the commonwealth:

Property to be listed for taxation.

1. All property within this state, and the moneys and credits of persons residing therein, except such as is hereinafter expressly exempted, shall be entered on the list of taxable property, and be subject to taxation. The word "moneys" shall include not only gold, silver and copper coins, but bullion and bank notes. The word "credits" shall be construed to mean all claims and demands owing or coming to any person, whether due or not, and whether payable in money, tobacco or other thing; and where payable in anything other than money, its present probable value in money shall be listed.

Property to be listed for taxation.

Term moneys includes what. Credits, what.

Real estate exempt from taxation.

2. All real estate, used for divine worship, or as public burying-grounds; or belonging to any county, city or town, and used for public purposes, and not held or leased out for profit; or belonging to colleges, free schools and incorporated academies, and used for college or school purposes; or to the University of Virginia; to the Virginia military institute; to the Institution for the education of the deaf and dumb and the blind; to the Eastern and Western lunatic asylums; to orphan asylums; exclusively to the commonwealth; and all such estate used exclusively for the safe keeping of fire engines, and for the meeting of fire companies, whether owned by a fire company or by a city or town, shall be exempt from taxation. The words "real estate," in this act, shall include all property and fixtures required to be assessed and entered on the land books by existing laws.

Real estate exempt.

Real estate, what.

Personal property exempt from taxation.

3. All personal property described in this section, and to the extent herein limited, shall be exempt from taxation; that is to say: The household and kitchen furniture used in a licensed ordinary, house of entertainment or private boarding-house, and belonging to the keeper thereof. All books, apparatus and furniture belonging to colleges, free schools and incorporated academies, and used for college or school purposes; to the University of Virginia; to the Virginia military institute; to the Institution for the education of the deaf and dumb and the blind; and to the Eastern and Western lunatic asylums. And all personal property belonging to orphan asylums, overseers of the poor, and exclusively to the commonwealth. All fire engines or other implements for the extinguishment of fires. All books, family portraits and pictures, and

Personal property exempt.

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wearing apparel of every person and family, except watches and jewelry. All agricultural productions and provisions, and wool of the last year's clip. All mineral productions in the hands of the producer or miner. All felled wood and timber. All plantations of oysters and fisheries. All fowls and animals of every description, except horses, mules, asses and jennets, cattle, sheep and hogs. All capital invested in any trade or business for the prosecution of which a license is required. All farming implements actually used for farming purposes, not including road wagons or wagons used principally for other than farming purposes. All mechanics' tools used on any farm, or by any person actually engaged in any trade, occupation or profession, and the products of any mechanic's labor, kept by him for sale.

Who to list property.

Who to list property.

Of minors, wards &c.

Of a wife.

Decedent, idiot or lunatic.

Cestuis que trust.

Of a corporation. Firms, &c.

Receivers and commissioners.

Money deposited to credit of a suit by the clerk of the court.

Personal property not in county or town of the owner listed by his agent.

Claims listed where debtor resides.

4. Each person of full age and sound mind, not a married woman, shall list the personal property in his possession or care, subject to taxation, situate in the county, city or town in which such person resides, and the subjects and persons on account of which he is chargeable with taxes and county levies. The property of a minor shall be listed by his guardian: if he has no other guardian, by his father, if living; if not, by his mother, if living; if neither be living, by the person having charge of the property: of a wife, by her husband, if of sound mind; if not, by herself: of a deceased person, idiot or lunatic, by the personal representative or committee: of a person for whom property is held in trust, by the trustee: of a corporation whose assets are in the hands of agents, receivers or factors, by such agent, receiver or factor: of every company, firm, body politic or corporate, by the principal accounting officer, partner or agent thereof: all moneys, bonds and other evidences of debt under the control of any receiver or commissioner, by such receiver or commissioner: and all moneys deposited in any bank to the credit of any suit, by the clerk of the court in which such suit is. Personal property not situated in the county, city or town in which the owner or the person required by this act to list the same for taxation resides, shall be listed by the agent of such owner or other person in the county, city or town where such property is, unless such owner or other person shall cause it to be otherwise listed in such last mentioned county, city or town. All bonds, evidences of debt and claims, wherever the debtors may reside, and all moneys, shall be listed by the owner thereof, or by the person required by this act to list the same for taxation, or by the agent of such owner or other person having the control and custody of such bonds, evidences of debt, claims and moneys.

Persons and slaves to be ascertained.

Persons and slaves ascertained.

White males over 21 years.

Free males over 16.

Male free negroes between 21 and 55 years.

Slaves over 12.

Slaves over 16.

5. Each commissioner of the revenue shall ascertain the number of white male inhabitants in his district, who have attained the age of twenty-one years, and who are not exempt from taxation on account of bodily infirmities. The number of free males above the age of sixteen years. The number of male free negroes between the ages of twenty-one and fifty-five years. The number of slaves who have attained the age of twelve years, and the number of slaves who have attained the age of sixteen years.

Personal property, moneys and credits.

Commissioner to ascertain personal property. Moneys and credits.

6. He shall ascertain all the personal property in his district not exempt from taxation, and the value thereof; and all the moneys and credits belonging to each person residing in his district, and the value of such credits.

Interest or profits on public bonds.

To ascertain the interest or profit on public bonds of this or any other state.

7. He shall ascertain, from each person residing in his district, the amount of interest or profit which has been received by such person, or been converted into principal so as to become an interest bearing subject, or otherwise appropriated, within the year next preceding the first day of February, arising from bonds or certificates of debt of this or any other state or country, or of any public corporation created by this or any other state.

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Bonds, securities and liquidated claims.

8. He shall ascertain from each person residing in his district the amount of all solvent bonds and securities, other than those mentioned in the preceding section, and of all solvent, liquidated and certain demands and claims, however evidenced, owing and coming to such person, whether due or not, on the first day of February, deducting from the aggregate amount thereof the amount of all such bonds, securities, claims and demands owing to others from such person, as principal debtor, and not as guarantor, endorser or surety; but in neither case shall unsettled book accounts be included. The aggregate of principal and interest shall constitute the amount of a bond or claim due and payable. The present value, after deducting the legal interest, shall constitute the amount of a bond or claim not yet due and payable, and which bears no interest.

All other bonds, securities and liquidated claims.
Deducting amt't due from the holder thereof as principal debtor.
Unsettled book accounts not included.
How value of bond estimated.

Incomes.

9. He shall ascertain, from each person residing in his district, the amount of his income, in money, during the year next preceding the first day of February, where such income exceeds two hundred dollars, in consideration of the discharge of any office or employment in the service of this state (other than that of an officer of government receiving a salary out of the treasury) or of any of the United States, or in consideration of the discharge of any office or employment in the service of any corporation created by this or any other state, or in the service of any company, firm or person, except where the service is that of a minister of the Gospel.

Incomes to be listed.
What incomes exempted.

Toll-bridges and ferries.

10. He shall ascertain the yearly value of all toll-bridges and ferries in his district, except such as are exempt from taxation. He shall be governed by the actual rent received where such toll-bridges and ferries are rented or leased out; otherwise, he shall make a just estimate of the value.

Toll-bridges and ferries.
How valued.

Incorporated joint stock companies.

11. He shall ascertain from the proper officers of all incorporated joint stock companies in his district, except banks of circulation and companies incorporated for purposes of internal improvement, the amount of their capital, not including that invested in real estate or slaves, used, employed or invested in the business for which such companies were respectively incorporated. Their real estate and slaves shall be listed and assessed as in other cases.

Incorporated joint stock companies.
What excepted.

Insurance companies and savings institutions.

12. He shall ascertain the capital, not invested in real estate or slaves, of all insurance companies and savings institutions other than those which have within the year preceding the first day of February declared dividends of profits. He shall ascertain also all such companies and institutions which have declared such dividends of profits, and shall list for taxation the amount of such dividends declared within one year preceding the first day of February in each year. The real estate and slaves of such companies and institutions shall be assessed and listed as in other cases.

Insurance companies and savings institutions not declaring dividends.
Declaring dividends.

Capital where no license is required.

13. He shall ascertain from all persons residing in his district the capital invested, used or employed by them in any manufacturing or mining business, or in any trade or business, except agriculture, for which no license is required, not including therein the assessed value of their real estate and the value of their slaves, which shall be listed and assessed as in other cases; but in neither of the cases mentioned in this section, and the next preceding two sections, shall the personal property, except slaves, credits and moneys used, acquired or held in such trade or business, be otherwise assessed or listed than as such capital.

Capital in any business for which no license is required to be listed.

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Receivers, commissioners and clerks of courts.

Receivers, commissioners and clerks of courts. When and how to list property.

14. He shall ascertain from each person in his district, who acts under the order of any court, as receiver or commissioner, the amount of all moneys and bonds, or other evidences of debt under his control, and the style of the suit to which such fund belongs; and from the clerk of each court, the amount deposited, by order of such court, in any bank or savings institution, to the credit of any suit in such court, and the style of such suit.

Fees of office.

Fees of office.

15. He shall ascertain, from every person residing in his district, the amount of all fees derived by him from any office, calling or profession for which no license is required; but the amount of such fees (if not paid) shall, if solvent, be listed as part of the certain and liquidated claims of such person.

Internal improvement companies.

Internal improvement companies; who to list.

What property to be listed.

Slaves owned or hired. Moneys, bonds, &c.

Real estate.

What exempted.

16. The commissioner of the district, within which the principal office or place of business within this commonwealth of any company incorporated for a work of internal improvement may be, shall ascertain, and state in separate columns, the number of slaves who have attained the age of twelve years, owned or hired by such company, and the aggregate value of all personal property belonging to such company wherever such slaves or property may be; the amount of moneys on hand, and the aggregate amount of all solvent bonds, securities and liquidated claims owing to such company, after deducting therefrom the amount due from such company to others, according to the provisions of the eighth section of this act. The real estate of such company, with the improvements thereon, shall be assessed as in other cases; but the real estate, cars, engines and other property appertaining and essential to the use of its franchise, belonging to a company whose property is exempt by its charter from taxation, shall not be listed and assessed.

Capital of licensed persons, how ascertained.

Capital of licensed persons how ascertained.

What to be listed.

17. All property which is the subject of any trade or business, for the prosecution of which a license is required; all open accounts due or owing to the person prosecuting such trade or business, and created in the course of such trade or business; all moneys on hand on the first day of February, received in the course of such trade or business; and so much of the solvent bonds, securities and liquidated claims owing to such person from others, after deducting therefrom the amount owing from such person to others, as such person shall, on oath, aver constitutes a part of the actual active means used and employed by him in carrying on such trade or business, shall together constitute the capital of such person, and shall be exempt from taxation. All other property, moneys, bonds, securities and liquidated claims of such persons, not otherwise exempt, shall be listed for taxation.

When commissioners to begin their duties.

When commissioners to begin their duties.

18. Each commissioner shall begin, immediately after the passage of this act, and hereafter, annually, on the first day of February, and proceed, without delay, to ascertain all the persons in his district subject to county levies, and otherwise to discharge the duties prescribed by this act.

How lists of taxable subjects and levies procured.

How lists and levies procured.

19. The commissioner shall call upon every person in his district, required by this act to give in a list of property, moneys, credits, or other subjects of taxation, or of the persons in respect to which he is chargeable with county levies, for a list thereof; and may apply to any officer or agent of a company, or to any person interested therein; and may administer an oath to any person to make true answers to such questions as he may ask him in relation to any matter about which the commissioner is authorized to enquire. A commissioner failing to make any call required by this section, shall forfeit fifty dollars.

Penalty for failure to call on any person for a list.

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The value of property to be assessed.

20. The commissioner shall also ascertain and assess the value of all property, other than slaves, ascertained and listed as aforesaid; and if in any case a person shall consider himself aggrieved by the valuation of the commissioner, such person and the commissioner respectively, shall choose two discreet voters, to whom shall be referred the matter of controversy; and their decision, or that of an umpire chosen by them, shall be final. Each list, with the valuations of property annexed, shall be read over by the commissioner to the person from whom it is obtained, or on whose information it is made out, and shall be corrected in such respects as may be necessary.

Value of property, how assessed.
In case of controversy, how decided.

Lists to have reference to the first day of February.

21. The commissioner shall endeavor, by asking proper questions and obtaining answers thereto, to have in such lists a correct and full statement of the persons and of the personal property, and the value thereof, in his district subject to taxation or county levy, which were in the possession or care of each person in such district on the first day of February, and of all the other subjects before mentioned, on account of which any person or company in his district was then chargeable. The answers to the commissioner's questions shall always be on oath. A commissioner failing to administer such oath, shall forfeit five dollars.

Lists to have reference to 1st of February preceding.

Answers to be on oath.
Penalty for failure to administer oath.

When forms may be furnished to tax payers.

22. If any person shall desire it, when called on for his list as aforesaid, the commissioner shall furnish him with proper forms of such lists and valuations, and such person shall, within ten days thereafter, make out and deliver to the commissioner, or deposit with the clerk of the county or corporation court, statements of all property, moneys and credits which such person is required by this act to list, and of all subjects and persons on account of which he is chargeable with taxes or county levies. He shall annex, in the form prescribed by the commissioner, valuations of the property listed, except slaves; and shall take and subscribe an oath, to be appended to such statements, to the following effect, viz: "I do solemnly swear (or affirm) that to the best of my knowledge and belief, the annexed statements contain accurate lists of all property, moneys and credits which I am required to list, and of all subjects and persons on account of which I am chargeable with taxes or county levies, and that in my opinion the valuations of property listed are not below the fair cash value thereof. So help me God." Which oath may be administered by a justice, or by the commissioner or clerk; and if any person be absent from his residence at the time the commissioner calls, (and there be no person on the premises authorized to act for such person,) the commissioner shall leave for such person, at his residence, with some white member of his family over the age of sixteen years; or if there be no such white person on the premises, shall otherwise cause to be delivered to such person proper forms, to enable him to make out the statements aforesaid, with the form of the oath aforesaid appended thereto; and it shall be the duty of such person, within ten days thereafter, to make out and deliver to the commissioner, or deposit with the clerk as aforesaid, such lists, with the valuations of property annexed, verified by affidavit, as are hereinbefore required; but any such person, desiring the forms to be furnished to him as aforesaid, may be released from the obligation of valuing the property listed as aforesaid, by exhibiting the same to the commissioner, who shall thereupon assess the value thereof; and any such person, who is absent when the commissioner calls at his residence, may decline to include a valuation of his property in the statements required to be delivered or deposited as aforesaid; and in such case, the commissioner shall ascertain the value of such property; and if the commissioner is not satisfied with the valuation of the property made by any such person, he may adopt what he deems a fair and proper valuation thereof; and in case such person shall consider himself aggrieved by such valuation, the controversy shall be decided in the manner prescribed in the twentieth section of this act.

When forms to be finished.

When made out and how returned.

Form of oath to be taken by the tax payer.

By whom administered.

If any person absent from home, how list obtained.

With whom notice left.

Within what time, and how list to be made out.

When released from obligation to make valuation.

When commissioner not satisfied with valuation, how made.

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Household and kitchen furniture, how listed.

Furniture listed in the aggregate. 23. This act shall not be construed to require any person to furnish, or the commissioner to take, a list of the articles of such person's household and kitchen furniture, other than those specified by this act, but only the aggregate value thereof.

If not furnished, the commissioner to obtain lists.

If lists not furnished, how information obtained. 24. If any person shall fail to furnish a list of the subjects of taxation and county levies required by this act and a valuation of the property listed, the commissioner shall proceed to list the same, and assess the value thereof, on the best information he can obtain.

Penalties for failing to comply with this act.

Penalty for failure to furnish lists. 25. If any person, after being furnished with the proper forms as aforesaid, shall fail, within the time mentioned in the twenty-second section of this act, to deliver or deposit the lists in the manner prescribed in the said twenty-second section, he shall forfeit ten dollars. If any person shall refuse to exhibit to the commissioner any property listed, or required by this act to be listed, by him, in order that a fair valuation thereof may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars.

Statement to be made out.
Forms furnished by auditor.
What included in forms.
White males over 21.
Free males above 16.
Free negroes between 21 and 55.
Slaves over 15.
Horses, mules, asses, &c.
Cattle, sheep and hogs.
Furniture in aggregate.
Carriages, &c.
Watches, clocks.
Pianos and harps.
Gold and silver plate and jewelry.
Moneys, bonds, &c.
Profit on public bonds.
Incomes, toll-bridges and ferries.
Joint stock companies.
Insurance companies and savings institutions.
Dividends.
Capital where no license is required.
Fees of office.
Moneys, bonds, &c., under control of court.
Personal property of internal improvement companies.
Other property.

Statements of persons and property.

26. From the lists procured as aforesaid, the commissioner for each district shall make accurate statements in the form to be prescribed by the auditor of public accounts, which shall truly and distinctly set forth: The number of white male inhabitants who have attained the age of twenty-one years, except those exempted from taxation on account of bodily infirmity. The number of free male persons above the age of sixteen years. The number of male free negroes between the ages of twenty-one and fifty-five years. The number of slaves who have attained the age of twelve years. The number of slaves who have attained the age of sixteen years. The number of horses, mules, asses and jennets, and the value thereof. The number of cattle, sheep and hogs, and the value thereof. The aggregate value of all household and kitchen furniture. The number of pleasure carriages, stage coaches, jersey wagons, carryalls, gigs and buggies, and the value thereof, not including those kept in a shop or manufactory for sale. The number of watches, and the value thereof. The number of clocks, and the value thereof. The number of piano fortes and harps, and the value thereof. All gold and silver plate and jewelry, and the value thereof, not including any watches, clocks, piano fortes, harps, gold or silver plate or jewelry kept in any shop or manufactory for sale. The aggregate amount of all moneys, solvent bonds, securities and liquidated claims. The amount of interest or profit from public bonds or certificates of debt. The amount of incomes. The yearly rent or value of toll-bridges and ferries. The capital of all incorporated joint stock companies, other than banks of circulation and internal improvement companies, and of all insurance companies and savings institutions which declare no dividends of profits. The amount of dividends declared by such insurance companies and savings institutions as declare dividends. The capital invested or used in any manufacturing or mining business or invested or employed in any trade or business for which no license is required. The amount of all fees of office. The amount of moneys, bonds or other evidences of debt under the control of any court, receiver or commissioner. The aggregate value of the personal property and the amount of moneys, bonds and claims of internal improvement companies. All other articles of personal property not described in the enumerations contained in this section, nor exempted by the third section, shall be set forth in a separate and distinct column, together with the value thereof.

Omitted lists to be placed on the next year's books.

Omitted lists, how returned. 27. When any list, in consequence of the failure or refusal of any person to furnish the same, or exhibit property for valuation as required by

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this act, is obtained or made out too late to be placed upon the commissioner's books of personal property for the year in which it is so obtained or made out, it shall be entered on the book of the next year, along with the list of the next year; and there shall be added, to the tax or levy omitted, lawful interest upon the amount thereof for one or more years, as the case may be.

Personal property book to be made.

28. Each commissioner shall make a book containing the names of the owners of property and other persons taxed or subject to levies, alphabetically arranged, showing in separate columns, opposite to their names, the dates of receiving lists from them, and giving information in such form as the auditor of public accounts may prescribe, as to all persons and subjects on which taxes may be assessed. Opposite the name of each person shall be extended the whole amount of public tax due from him.

Subjects of license tax.

29. It shall be the duty of the commissioners of the revenue, on assessing licenses, to assess and deliver to the following persons (in addition to those now required by law to obtain license) certificates of license, and the amount of tax to be paid by them; that is to say: All owners of cook-shops or eating-houses. All proprietors of private boarding-houses. All persons manufacturing for sale or vending porter, ale or beer. All merchants or mercantile firms selling provisions or agricultural commodities the growth or production of this state, or some of the United States. All tobacco auctioneers. All merchant tailors. All lumber merchants. All dealers in coal or wood. All merchants or mercantile firms selling for others, on commission or for profit, horses, mules, cattle, sheep or hogs, or either of them. All owners of feed-stores. All persons selling goods by sample, card, or otherwise than at some storeroom or place of trade. All ship brokers or forwarding merchants. All persons engaged as agents for the renting of houses. All persons engaged as agents for the hiring of negroes. All persons obtaining subscriptions for books. All persons selling prints. All pedlars of pamphlets or periodical papers. All persons receiving rough frame work of any description from other states, and who put it together in this state for the purpose of sale. All distilleries kept in operation as much as four months in the year. All attorneys at law, physicians, surgeons, dentists and daguerrean artists. All keepers of livery stables. All persons offering for sale or barter coaches, carriages, barouches, buggies, gigs, carryalls or other vehicles manufactured without the limits of this state. Nothing in this section shall be so construed as to require a license from any colporteur selling exclusively religious books: provided, that nothing in this section shall be construed to require a licensed merchant or mercantile firm to take out an additional license to enable him or them to barter or exchange goods, wares or merchandise for country produce, and then to sell the same: and provided further, that the owners of all distilleries, kept in operation for any length of time for distilling grain or fruit, not produced by themselves, shall be required to pay a license tax.

Who exempt from such licenses.

30. This act shall not be construed to require a license to be obtained by any person to authorize him to sell wood or lumber, cut or sawed by himself, or to follow the business of a common carrier, except in a town having a population of 1000 inhabitants or more, or to act as agent for renting houses or hiring negroes, unless such agency be a public and general one; nor to require any merchant licensed to sell ardent spirits to pay an additional tax as a vender of porter, beer or ale; nor to impose any tax upon persons keeping horses for hire, but not on livery; nor upon any person as the keeper of a private boarding-house, who shall not have more than three persons at the same time boarding with him; nor to require any physician, surgeon or attorney at law to pay a license tax in more than one county or city in which he may practice; nor to require any person to pay a license tax who keeps a boarding-school.

Licenses granted for one year, and not transferable.

What licenses
granted for a
year and not
transferable.

Not to be appor-
tioned.

31. All licenses granted to venders of patent, specific or quack medicines, brokers, dentists, hawkers and pedlars; persons dealing in or offering for sale or barter coaches and other vehicles manufactured without this state; and keepers of bowling saloons or alleys and billiard tables, shall expire at the end of one year from the day of granting the license. No such license shall be for a shorter period than one year, or be transferable to any other than the person to whom it was granted, or be subject to any abatement or apportionment of tax, if the privilege granted be exercised for less than one year.

Licenses to expire at May court, and transferable.

Licenses expi-
ring at May
court, and trans-
ferable.

When and how
license apportioned
for part of
a year.

When trans-
ferable.

How transferred.

Persons paying
license part of a
year to pay specific
tax next
year.

32. All other licenses than those specified in the next preceding section shall expire at the succeeding May term of the court of the county or corporation wherein they may have been granted. If not granted during the May term, the tax to be paid upon every such license shall bear such proportion to the whole annual tax as the space of time between the granting of the same and the next May term bears to a whole year. A person obtaining any such license, or a license granted to owners of stallions and jackasses, may transfer the unexpired term thereof, by leave of the court of the county or corporation where such license was obtained, upon the certificate of such court, and in other cases, by procuring from the commissioner of the revenue a certificate on such license, showing to whom it is transferred. Any person, who has paid a license for a part of a year, shall pay a specific tax for the succeeding year.

Licenses to expire the first of January.

Licenses to ex-
pire on 1st of
January.

Owner of stallions and asses.

33. The licenses granted to owners of stallions and jackasses may begin at any time of the year, but shall expire on the first day of January next ensuing; and not less shall be received thereon, at any time, than one year's tax.

Alphabetical list for sheriff and auditor.

Alphabetical lists
to be made by
commissioner.

How made.

At what intervals.

How disposed of.

List for auditor
to be returned on
oath.

34. The commissioner of the revenue shall annually assess all persons required by law to obtain licenses, and make a fair alphabetical list thereof, as far as he may have progressed with the same, at intervals not exceeding fifteen days, and deliver such lists to the sheriff or other collector of the revenue, for his guide in collecting the taxes imposed by law on such licenses. He shall, at the periods now prescribed by law, make out like lists of the said assessments, and deliver or transmit the same to the auditor of public accounts, verified by his oath or affirmation.

How granted, and what to constitute a license.

How license
granted.

What constitutes
a license.

Retailers of
liquor.

Keepers of ordi-
naries, private
entertainment
and bowling sa-
loons.

How tax re-
funded.

35. Any person desiring to obtain a license shall first obtain from the commissioner of the revenue a certificate of the amount with which such person may have been assessed; and the sheriff or other collector shall, upon the production to him of such certificate, receive the taxes imposed by law, and grant a receipt therefor upon said certificate; and the said certificate, with the receipt thereon of the sheriff or collector for the taxes imposed by law, shall be deemed a sufficient license to the person holding the same, unless such person desires to sell, by retail, wine, ardent spirits, or a mixture thereof, or to keep an ordinary, house of private entertainment or bowling saloon; in which cases such person shall obtain a certificate from the court of the county or corporation, in the manner prescribed by law. And if such certificate of the commissioner shall include the tax required to be paid for the privilege of selling wine, ardent spirits, or a mixture thereof, or of keeping an ordinary, house of private entertainment or a bowling saloon, and the court shall refuse to grant such privilege, the sheriff or collector shall, upon the production to him of the certificate of the clerk of such court to that effect, refund to such person so much as was paid to him for the privilege so refused, and shall take his receipt therefor on such certificate; and the auditor of public accounts shall, in his settlement with such sheriff or collector, allow a credit for the same, upon the production of such certificate so received.

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Sheriff or collector to distrain for amounts assessed.

36. The sheriff or other collector shall be authorized and required to Sheriff to dis-
distrain immediately for the amount with which any person may have train.
been assessed by the commissioner upon any license, under the provisions
of this act, and to sell, upon ten days' notice, so much of such person's Notice of sale.
property, subject to distress, as may be necessary to pay the taxes so
assessed.

When and how sheriffs to account.

37. Sheriffs and collectors shall account for and pay into the treasury, When and how
in the manner and at the time prescribed by law, all taxes assessed, as sheriff to account.
provided for in this act, and shall be entitled to such commissions as Commissions; in-
may be allowed by law, and to credits for all insolvencies that may be solvencies.
duly certified by the respective county and corporation courts. No When license tax
sheriff or collector shall receive from any person a license tax, unless he to be received.
has first received the certificate of the commissioner, showing the
amount with which such person has been assessed, or the list required
to be furnished to such sheriff or collector by the commissioner.

When tax on patent medicines and pedlars not charged.

38. The commissioner shall not assess the specific tax on any person Venders of quack
who may vend patent, specific or quack medicines, if such person be medicines, not
assessed as a merchant, unless he sells as an agent or subagent for the the agent of pa-
owner or patentee. No pedlar, who deals exclusively in school books, tentee.
without the limits of an incorporated town, and who has procured the Pedlars of ap-
certificate of the superintendent of schools for the county within which proved school
he offers such books for sale, that they are suitable for public instruction books.
in the Southern states, shall be required to obtain a license.

Tenth section of chapter thirty-eight of the Code amended.

39. The tenth section of chapter thirty-eight of the Code of Virginia Code, p. 208.
is hereby amended and re-enacted so as to read as follows:

"§ 10. No person shall, without obtaining a license as a merchant, Who may sell
sell at any store or place in this state, or by card, sample or other repro- without license.
sentation, any goods, wares, merchandise or other articles, except such
as may have been manufactured by the seller in this state, or been pro-
duced or raised by him; and except also in the following cases: A per-
son may repair watches or other things, and thereby vend such materials Repairers of
as are used by him in the operation. A planter or farmer may sell to watches.
his neighbors any of the following articles, to wit: Salt, iron, steel, tea, A farmer may
sugar, coffee, molasses, spices, gypsum, guano, powder, lead, or cotton sell to his neigh-
yarn, where such articles are purchased as a return load or part of bor, what.
a return load for his produce or other property taken to market. A col- Colporteurs.
porteur appointed by any association may sell and distribute religious
books. The officers and trustees of any seminary of learning may sell Seminars of
text books to the students of such seminary. Any person who shall learning.
violate this section shall pay a fine of not less than twenty nor more Penalty for vio-
than two hundred dollars." lation of this sec-
tion.

Thirtieth section of chapter thirty-eight of the Code amended.

40. The thirtieth section of chapter thirty-eight of the Code of Vir- Code, 210, 211.
ginia is hereby amended and re-enacted, so as, with the amendments,
to read as follows:

"§ 30. No person shall, without a license, act as a hawker or pedlar, Hawkers and
in selling or trading in any goods, wares, merchandise or other articles, pedlars, when
except cotton yarns, and except articles manufactured by the seller in and what they
this state, or provisions or agricultural commodities grown or produced license.
by the seller; nor shall any person, without a license, deal in or offer
for sale or barter any coach, barouch, buggy, carryall or other vehicle Dealers in ve-
manufactured without the limits of this state, unless such vehicle was hicles, when li-
bought for the private use of such person. In either of the cases censo not re-
provided for by this section the license shall be a personal privilege. quired.
No other person shall act under it, either as partner of, or agent for, the License a per-
person to whom it is issued. Any person who shall violate this section sonal privilege.

ASSESSMENT OF PROPERTY.

Penalty for violation of this section. in any respect shall pay a fine of not less than twenty nor more than one hundred dollars."

Penalties for failing to obtain license.

Penalties for failing to obtain licenses.

41. If any person shall, without a license, keep a cook-shop, eating-house, private boarding-house, feed-store or livery stable, or sell, as a merchant, provisions or agricultural commodities, except such as have been grown or produced by the seller; or act as a tobacco auctioneer, merchant tailor, lumber merchant, or dealer in coal or wood, or sell for others, on commission or for profit, horses, mules, cattle, sheep or hogs; or act as a ship broker or forwarding merchant, or agent for renting houses or hiring negroes, or obtain subscriptions for books or sell prints; or act as a pedlar of pamphlets or periodical papers; or receive from any other state, and put together in this state, for the purpose of sale, any rough frame work of any description, he shall pay a fine of not less than thirty nor more than one hundred dollars. If any person shall, without a license, act as an attorney at law, physician or surgeon, he shall pay a fine of not less than fifteen nor more than thirty dollars. If any person shall, without being licensed as a dentist or daguerrian artist in a particular county or corporation, practice his art therein, he shall be fined not less than thirty nor more than one hundred dollars. If any person shall, without a license, manufacture, for sale, or sell, porter, beer or ale, he shall pay a fine of not less than twenty nor more than fifty dollars. If any person shall, without a license, keep in operation any distillery as much as four months in a year, he shall pay a fine of not less than thirty nor more than five hundred dollars.

Auctioneers.

Code, p. 209.

42. The twenty-first section of chapter thirty-eight of the Code of Virginia is hereby amended and re-enacted so as to read as follows:

Auctioneers.

"§ 21. No person shall, without being licensed as an auctioneer, sell at auction any real estate, goods, wares, merchandise or other articles, except in the following cases, to wit: The estate of a decedent may be sold by his personal representative, according to law or the provisions of the will; or of an idiot or lunatic, by his committee, according to law; property conveyed by deed of trust, or decreed or ordered to be sold by a court, may be sold, according to the deed, order or decree; property taken under a distress, levy or other legal process, may be sold by the proper officer; any property, except such goods, wares and merchandise as are kept for sale by merchants or other traders, may, without such license, be sold at public vendue, within a town having a population of less than one thousand inhabitants, and also without the limits of any town, but not within one mile of the limits of a town having a population of one thousand inhabitants or more; but a merchant, if he wishes to discontinue his business, may, without such license, sell by auction, under his merchants' license, the remnants of his stock. No person shall be authorized, under his license as an auctioneer, to sell privately any goods, wares or merchandise or other articles, for the sale of which a merchant's license would be required."

Lists of licenses for the auditor.

Code, p. 212.

43. The thirty-eighth section of chapter thirty-eight of the Code of Virginia is hereby amended and re-enacted so as to read as follows:

Lists of licenses to be returned to auditor. When returnable.

"§ 38. Every commissioner of the revenue shall return to the auditor of public accounts a list of all licenses granted under the provisions of law; that is to say: A list of such as are granted on or after the first day of September and before the first day of June following, shall be returned on or before the tenth day of the said month of June; and a list of such as are granted on or after the first day of June and before the first day of September following, shall be returned during the said month of September. Such lists shall specify the date of each license, for what purpose it was granted, the name of the person to whom granted, the amount of tax to whom paid, and the data upon which the tax was assessed."

What such lists to specify.

TAXES.

19

Bowling saloons and alleys.

44. The commissioner, in assessing taxes on bowling saloons and alleys, shall assess a tax on each and every alley, where there are more than one in the same saloon. Bowling alleys, how assessed.

Fees of commissioners of the revenue.

45. A commissioner of the revenue shall be entitled to a fee of fifty cents for every license or transfer of license he may issue, to be paid by the person obtaining the same. Fees of commissioner.

Auditor to furnish forms, and give instructions.

46. It shall be the duty of the auditor of public accounts to prepare, and forward to the commissioner of the revenue, printed forms for the land and property books; and also for lists of taxable subjects, required to be furnished by the commissioners to persons chargeable with taxes; and he shall also, by letter or printed circular, give such instructions to said commissioners, in respect to their duties, as to him shall seem judicious; and if any commissioner shall refuse to obey any such instructions, he shall forfeit a sum not less than ten nor more than thirty dollars. Forms furnished by auditor. Instructions. Penalty for disobeying instructions.

Improvements on lots in cities and towns.

47. The commissioner of the revenue shall assess and add, to the fee simple value of improved lots in cities and towns, the value of any building omitted by the assessors, and of any building erected on such lots since the last assessment; and shall in other respects correct the land books, in conformity with the provisions of sections thirty-three, thirty-four, thirty-five, thirty-six and thirty-seven of chapter thirty-five of the Code of Virginia. Lots in cities and towns, how assessed. Sec Code, pp. 183, 184.

Commissioners to report when no licenses are issued.

48. In case no licenses have been issued by a commissioner of the revenue, he shall report the fact to the auditor of public accounts at the times prescribed by this act for the reporting of licenses issued. Commissioners to report when no licenses issued.

Acts repealed.

49. The act entitled an act concerning commissioners of the revenue, passed April twenty-fourth, eighteen hundred and fifty-two; the act entitled an act to add to and amend the provisions of the act passed April twenty-fourth, eighteen hundred and fifty-two entitled an act concerning commissioners of the revenue, passed May twenty-fourth, eighteen hundred and fifty-two; the act entitled an act authorizing the issuing of licenses in certain cases, passed June fifth, eighteen hundred and fifty-two; the act entitled an act concerning commissioners of the revenue, and for other purposes, passed March twenty-ninth, eighteen hundred and fifty-one, except the twelfth, thirteenth, fifteenth and sixteenth sections thereof, are hereby repealed. Acts repealed. Sec Acts 1852, pp. 3, 6, 11. Sec Acts 1850-51, p. 7.

Provisions of the Code repealed.

50. The third, fourth, nineteenth, thirty-eighth, thirty-ninth, fortieth and forty-third sections of chapter thirty-five of the Code of Virginia; the sections of said chapter from the forty-seventh to the sixty-fifth, inclusive; the eighth, twenty-seventh, twenty-eighth, thirty-fifth, thirty-sixth, thirty-ninth and fortieth sections of chapter thirty-eight of said Code; and the fifth section of chapter thirty-nine of said Code, are hereby repealed. Parts of Code repealed. Sec Code, pp. 178, 181, 184, 185, 186, 207, 210, 211, 212, 214.

51. This act shall be in force from its passage.

Commencement

CHAP. 8.—An ACT imposing taxes for the support of government.

Passed April 7, 1853.

1. Be it enacted by the general assembly, that there shall be levied and collected, on the persons and subjects mentioned in the act of assembly passed on the seventh day of April eighteen hundred and fifty-three, entitled an act concerning the assessment and collection of the public revenue, the taxes following, to wit: On all lands and lots, with the improvements thereon, not exempt from taxation, twenty cents on every Sec ante. Tax on lands.